

**IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MISSOURI**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
vs.	)	Case No. 5:22-CV-6056
	)	
BRIDGETT ROBBINS,	)	
STATE OF MISSOURI,	)	
DOERNER, SAUNDERS, DANIEL,	)	
& ANDERSON, LLP.,	)	
	)	
Defendants.	)	

**DEPARTMENT OF REVENUE'S ANSWER**

COMES NOW Defendant, Missouri Department of Revenue (hereinafter "Department"), by and through counsel, Joshua B. Howell, in response to the Petition submitted by, Plaintiff, United States of America.

1. The Department is without sufficient information to admit or deny the allegations contained in paragraph 1 and therefore must deny the same.
2. The Department is without sufficient information to admit or deny the allegations contained in paragraph 2 and therefore must deny the same.

**Jurisdiction and Parties**

3. Paragraph 3 appears to be a legal conclusion to which no response is required, but to the extent an answer is deemed required, the Department denies the allegations.
4. Paragraph 4 appears to be a legal conclusion to which no response is required, but to the extent an answer is deemed required, the Department denies the allegations.
5. The Department is without sufficient information to admit or deny the allegations contained in paragraph 5 and therefore must deny the same.

6. The Department admits it has obtained an interest in the real property based on tax liens recorded on or about November 25, 2011; June 16, 2016; and September 9, 2016.

Further answering the allegations contained within paragraph 6 the Department states it has also obtained an interest in the real property based on a tax lien recorded on August 8, 2014. By operation of Section 143.902, RSMo, the certificates of tax liens previously mentioned are subject to accruing interest, attach to all real and personal property including the subject property in this suit, and are outstanding and due. Currently, the Department is entitled to **\$233,982.79**. The Certificates of Tax Liens have been attached as **Exhibit A**.

7. The Department is without sufficient information to admit or deny the allegations contained in paragraph 7 and therefore must deny the same.
8. The Department is without sufficient information to admit or deny the allegations contained in paragraph 8 and therefore must deny the same.
9. The Department is without sufficient information to admit or deny the allegations contained in paragraph 9 and therefore must deny the same.

#### **COUNT I: FEDERAL TAX LIEN FORECLOSURE**

10. The Department is without sufficient information to admit or deny the allegations contained in paragraph 10 and therefore must deny the same.
11. The Department is without sufficient information to admit or deny the allegations contained in paragraph 11 and therefore must deny the same.
12. Paragraph 12 appears to be a legal conclusion to which no response is required, but to the extent an answer is deemed required, the Department denies the allegations.

14. The Department is without sufficient information to admit or deny the allegations contained in paragraph 14 and therefore must deny the same.
15. Paragraph 15 appears to be a legal conclusion to which no response is required, but to the extent an answer is deemed required, the Department denies the allegations.
16. The Department is without sufficient information to admit or deny the allegations contained in paragraph 16 and therefore must deny the same.
17. The Department is without sufficient information to admit or deny the allegations contained in paragraph 17 and therefore must deny the same.
18. The Department is without sufficient information to admit or deny the allegations contained in paragraph 18 and therefore must deny the same.
19. Paragraph 19 appears to be a legal conclusion to which no response is required, but to the extent an answer is deemed required, the Department denies the allegations.
20. The Department is without sufficient information to admit or deny the allegations contained in paragraph 20 and therefore must deny the same.
21. The Department is without sufficient information to admit or deny the allegations contained in paragraph 21 and therefore must deny the same.
22. Paragraph 22 appears to be a legal conclusion to which no response is required, but to the extent an answer is deemed required, the Department denies the allegations.
23. The Department is without sufficient information to admit or deny the allegations contained in paragraph 23 and therefore must deny the same.
24. The Department is without sufficient information to admit or deny the allegations contained in paragraph 24 and therefore must deny the same.

25. Paragraph 25 appears to be a legal conclusion to which no response is required, but to the extent an answer is deemed required, the Department denies the allegations.

WHEREFORE, the Department having fully answered, requests this Court to award the Department its full interests as identified above, subject to the accrual of interest, to tax costs of these proceedings against the Plaintiff; enforce the Department's tax liens against all of Bridgett Robbins' property and rights to property, including the "348 Clinton Property"; Order that the Department's interest in the Property is senior to the federal tax liens and make a determination of priority of the interests in the Property; and for any such other relief as this Court deems just and proper.

#### **COUNT II: JUDGMENT LIEN FORECLOSURE**

26. The Department is without sufficient information to admit or deny the allegations contained in paragraph 26 and therefore must deny the same.

27. The Department is without sufficient information to admit or deny the allegations contained in paragraph 27 and therefore must deny the same.

28. The Department is without sufficient information to admit or deny the allegations contained in paragraph 28 and therefore must deny the same.

29. Paragraph 29 appears to be a legal conclusion to which no response is required, but to the extent an answer is deemed required, the Department denies the allegations.


30. Paragraph 30 appears to be a legal conclusion to which no response is required, but to the extent an answer is deemed required, the Department denies the allegations.

WHEREFORE, the Department having fully answered, requests this Court to award the Department its full interests as identified above, subject to the accrual of interest, to tax costs of these proceedings against the Plaintiff; enforce the Department's tax liens against all of Bridgett

Robbins' property and rights to property, including the "348 Clinton Property"; Order that the Department's interest in the Property is senior to the federal tax liens and make a determination of priority of the interests in the Property; and for any such other relief as this Court deems just and proper.

Respectfully submitted,

STATE OF MISSOURI  
DEPARTMENT OF REVENUE



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Joshua B. Howell Bar No. 72856  
Legal Counsel - Collections  
Special Assistant Attorney General  
Department of Revenue  
P.O. Box 854  
Jefferson City, Missouri 65105  
(573) 751-0961 telephone  
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[Joshua.howell@DOR.MO.GOV](mailto:Joshua.howell@DOR.MO.GOV)

ATTORNEY FOR DEFENDANT

**CERTIFICATE OF SERVICE**

I hereby certify that the above and foregoing was filed with the Clerk of the Court via CM/ECF system and a correct copy was served electronically to all attorneys of record in this case registered with the CM/ECF system and unrepresented parties, postage prepaid, by US mail, on this 1<sup>st</sup> day of June 2022, to:

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U.S. Department of Justice  
ATTN: Daniel Applegate  
P.O. Box 7238, Ben Franklin Station  
Washington, D.C. 20044

Bridgett Robbins  
248 Clinton Ave.  
Osborn, MO 64474

Doerner, Saunders, Daniels, & Anderson LLP  
2 W 2<sup>nd</sup> St. #700  
Tulsa, Oklahoma 74103

  
\_\_\_\_\_  
Joshua B. Howell



MISSOURI DEPARTMENT OF REVENUE  
TAXATION DIVISION  
P O BOX 3800  
JEFFERSON CITY, MO 65105-3800

FORM <b>5207</b> <small>(Rev 03-10)</small>	Date <b>AUGUST 8, 2014</b>
	Phone: (573) 522-6276 Fax: (573) 522-2404

**CERTIFICATE OF TAX LIEN - INDIVIDUAL INCOME TAX**

RECORDER OF DEEDS  
CLINTON COUNTY COURTHOUSE  
P O BOX 275  
PLATTSBURG MO 64477

**FILED**  
2014  
MOLLY LIVINGSTON  
Clerk of Clinton Co. Circuit Court

Case No:	14CN MCDU180
Primary SSN:	XXX-XX-0185
Secondary SSN:	XXX-XX-0000
Lien No:	14042392855 01
Total Amount Due:	116,075.83

The Director of Revenue, under Section 143.902, RSMo, hereby certifies that the following assessment of tax, interest, additions to tax, penalties, and fees have been made and become final. Interest continues to accrue as provided by law until the full amount of the tax liability is paid.

Name of Debtor(s): ROBBINS, BRIDGETT

County Location: CLINTON 049

FILE PERIOD	DLN	TAX DUE	INTEREST	ADDITIONS TO TAX	PENALTIES	LIEN FEES	BALANCE DUE	EFFECTIVE DATE
2011	14042392855	87,846.00	6,263.83	21,961.50	0.00	4.50	116,075.83	05/25/2014

TOTAL	87,846.00	6,263.83	21,961.50	0.00	4.50	116,075.83
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Official Use Only

Under Section 143.902, RSMo, the certificate of lien filed with the Recorder of Deeds shall be a lien against all real and personal property of the debtor(s) listed above and all real and personal property acquired by manner after the filing of this lien. Under Section 143.902, RSMo, the certificate of lien filed with the circuit clerk of the circuit court shall have the full force and effect of a default judgment upon entry in the record of the circuit court and execution shall issue at the request of the Director of Revenue or agent as provided in the case of all other judgments.

**DIRECTOR OF REVENUE OR DELEGATE  
STATE OF MISSOURI**

BY: Mike Y. [Signature]  
Administrator

CD114061

**16DK-MC00082**

MISSOURI DEPARTMENT OF REVENUE  
TAXATION DIVISION  
P O BOX 3800  
JEFFERSON CITY, MO 65105-3800

FORM <b>5207</b> <small>(Rev 09-10)</small>	Date <b>SEPTEMBER 9, 2016</b>
	Phone: (573) 522-6276 Fax: (573) 522-2404
Case No:	
Primary SSN:	XXX-XX-0185
Secondary SSN:	XXX-XX-0000
Lien No:	16075021320 01
Total Amount Due:	15,822.01

**CERTIFICATE OF TAX LIEN - INDIVIDUAL INCOME TAX**

The Director of Revenue, under Section 143.902, RSMo, hereby certifies that the following assessment of tax, interest, additions to tax, penalties, and fees have been made and become final. Interest continues to accrue as provided by law until the full amount of the tax liability is paid.

Name of Debtor(s): **ROBBINS, BRIDGETT**

County Location: **DEKALB**                      **063**

FILE PERIOD	DLN	TAX DUE	INTEREST	ADDITIONS TO TAX	PENALTIES	LIEN FEES	BALANCE DUE	EFFECTIVE DATE
2014	16075021320	12,071.00	533.26	3,017.75	200.00	0.00	15,822.01	06/26/2016
<b>TOTAL</b>		<b>12,071.00</b>	<b>533.26</b>	<b>3,017.75</b>	<b>200.00</b>	<b>0.00</b>	<b>15,822.01</b>	

Official Use Only

Under Section 143.902, RSMo, the certificate of lien filed with the Recorder of Deeds shall be a lien against all real and personal property of the debtor(s) listed above and all real and personal property acquired by manner after the filing of this lien. Under Section 143.902, RSMo, the certificate of lien filed with the circuit clerk of the circuit court shall have the full force and effect of a default judgment upon entry in the record of the circuit court and execution shall issue at the request of the Director of Revenue or agent as provided in the case of all other judgments.

**DIRECTOR OF REVENUE OR DELEGATE  
STATE OF MISSOURI**

BY: *Mike Y. Davis*  
**Administrator**



**16DK-MC00042**

MISSOURI DEPARTMENT OF REVENUE  
TAXATION DIVISION  
P O BOX 3800  
JEFFERSON CITY, MO 65105-3800

FORM <b>5207</b> <small>(Rev 03-10)</small>	Date <b>JUNE 17, 2016</b>
	Phone: (573) 522-6276 Fax: (573) 522-2404

**CERTIFICATE OF TAX LIEN - INDIVIDUAL INCOME TAX**

**RECORDER OF DEEDS  
DEKALB COUNTY COURTHOUSE  
P O BOX 248  
MAYSVILLE MO 64469**

Case No:	
Primary SSN:	XXX-XX-0185
Secondary SSN:	XXX-XX-0000
Lien No:	15316391830 01
Total Amount Due:	56,790.55

The Director of Revenue, under Section 143.902, RSMo, hereby certifies that the following assessment of tax, interest, additions to tax, penalties, and fees have been made and become final. Interest continues to accrue as provided by law until the full amount of the tax liability is paid.

Name of Debtor(s): **ROBBINS, BRIDGETT**

County Location: **DEKALB**                      **063**

FILE PERIOD	DLN	TAX DUE	INTEREST	ADDITIONS TO TAX	PENALTIES	LIEN FEES	BALANCE DUE	EFFECTIVE DATE
2008	15320391301	5,317.00	1,227.23	265.85	0.00	4.50	6,814.58	02/28/2016
2009	15316391830	6,057.00	1,126.54	302.85	0.00	0.00	7,486.39	02/28/2016
2010	15316391836	18,424.00	2,880.02	921.20	0.00	0.00	22,225.22	02/28/2016
2012	16006491234	4,558.86	441.58	1,139.72	0.00	0.00	6,140.16	04/24/2016
2013	16075021316	10,731.00	710.45	2,682.75	0.00	0.00	14,124.20	04/24/2016
<b>TOTAL</b>		<b>45,087.86</b>	<b>6,385.82</b>	<b>5,312.37</b>	<b>0.00</b>	<b>4.50</b>	<b>56,790.55</b>	

Official Use Only

Under Section 143.902, RSMo, the certificate of lien filed with the Recorder of Deeds shall be a lien against all real and personal property of the debtor(s) listed above and all real and personal property acquired by manner after the filing of this lien. Under Section 143.902, RSMo, the certificate of lien filed with the circuit clerk of the circuit court shall have the full force and effect of a default judgment upon entry in the record of the circuit court and execution shall issue at the request of the Director of Revenue or agent as provided in the case of all other judgments.

**DIRECTOR OF REVENUE OR DELEGATE  
STATE OF MISSOURI**

BY: *Mike Y. Davis*  
**Administrator**



MISSOURI DEPARTMENT OF REVENUE  
TAXATION DIVISION  
P O BOX 3800  
JEFFERSON CITY, MO 65105-3800

**FILED**

FORM <b>5207</b> <small>(Rev 03-10)</small>	Date <b>NOVEMBER 25, 2011</b>
	Phone: (573) 522-8276 Fax: (573) 522-2404
Case No:	<b>11DK-MC80-K7</b>
Primary SSN:	XXX-XX-0185
Secondary SSN:	XXX-XX-0000
Lien No:	<b>06262391764 01</b>
Total Amount Due:	<b>2,304.26</b>

**CERTIFICATE OF TAX LIEN - INDIVIDUAL INCOME TAX**

RECORDER OF DEEDS  
DEKALB COUNTY COURTHOUSE  
P O BOX 248  
MAYSVILLE MO 64469

**NOV 29 2011**

JULIE WHITSELL  
Circuit Clerk & Ex-Officio Recorder  
DE KALB COUNTY, MO

The Director of Revenue, under Section 143.902, RSMo, hereby certifies that the following assessment of tax, interest, additions to tax, penalties, and fees have been made and become final. Interest continues to accrue as provided by law until the full amount of the tax liability is paid.

Name of Debtor(s): **ROBBINS, BRIDGETT**

County Location: **DEKALB** **063**

FILE PERIOD	DLN	TAX DUE	INTEREST	ADDITIONS TO TAX	PENALTIES	LIEN FEES	BALANCE DUE	EFFECTIVE DATE
2002	06262391764	1,294.00	682.26	323.50	0.00	4.50	2,304.26	04/27/2007

<b>TOTAL</b>	<b>1,294.00</b>	<b>682.26</b>	<b>323.50</b>	<b>0.00</b>	<b>4.50</b>	<b>2,304.26</b>
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Official Use Only

Under Section 143.902, RSMo, the certificate of lien filed with the Recorder of Deeds shall be a lien against all real and personal property of the debtor(s) listed above and all real and personal property acquired by manner after the filing of this lien. Under Section 143.902, RSMo, the certificate of lien filed with the circuit clerk of the circuit court shall have the full force and effect of a default judgment upon entry in the record of the circuit court and execution shall issue at the request of the Director of Revenue or agent as provided in the case of all other judgments.

**DIRECTOR OF REVENUE OR DELEGATE  
STATE OF MISSOURI**

BY: *Mildred Y. Davis*

Administrator

(01106)